



Accounting Disclosure & Capitalization Reports Guide

Equity Administration Solutions, Inc.

EASI'S REPORTS - MAKING COMPLIANCE AND CLOSING EASIER

This guide was designed to show you how to filter and sort EASI's accounting and disclosure reports. The filtering and sorting choices let you reconcile key accounting values with reference to transaction listing type reports ("supporting detail reports") which contain all of the award and related values that will validate the source of the key values.

To save you time, you can configure EASI's reports and set them to run as a batch overnight so they are waiting for you when you get to the office. Or you can run reports on demand to respond to immediate requests for information. The EASI platform also lets you create user-defined reports based on our comprehensive set of existing reports as well as build your own from EASI Data.Sources which provides more than 100 data elements to choose from.

WHAT'S IN THIS GUIDE

The first pages of this guide show the range of reports in the EASI system and how the accounting and disclosure related reports can be filtered and sorted to meet you recordkeeping and accounting needs.

Supporting Detail Reports

After the introductory section, key value reports and related detail reports are presented. Key value reports display the journal entries needed for your general ledger as well as items that must be disclosed in your company's financial statements. The supporting detail reports give a line item view of award details and values. This view includes totals for the values by column to support or verify the source of summarized key values.

Key Values

Key values refer to totals for the accounting period that you need to report or disclose according to FASB, SEC, and IRS guidelines. EASI provides key values for items such as compensation expense, credits against compensation cost due to share forfeitures, deferred tax accrual and reversal and equity compensation dilution and disclosures. The restricted stock award reports are comparable to the reports for stock options. Keep in mind detail will vary due to the nature and features of these awards.

Capitalization and Shareholder Information

The reports in this category are provided for both privately held as well as publicly traded companies. For the private company, a complete listing and individual records of the securities held by all shareholders can be entered and maintained. You can also create a stock ledger that tracks transfers and sales of securities. For publicly traded companies, individual records of the shares involved in all public offerings can be entered to create the capitalization tables and shares outstanding for purposes the EPS calculation. Shares outstanding for both public and private companies are updated automatically for newly issued shares from option exercises or restricted stock award vesting.



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 Summary **Error! Bookmark not defined.**



THE REPORTS MENU SYSTEM

EASI
EQUITY ADMINISTRATION SOLUTIONS, INC.

FAS 123R Maintenance Participants Transactions **Reports** Help

Report Launch Page

Below is a tree view that contains the list of all the controls. To launch a report, select a report and then select the options and click on the 'view report' link.

- + Accounting
- + Activity
- + Admin
- + Capital
- + Company Parameters
- + Financial
- + Legal
- + System Admin
- + User Defined

Web Report (HTML)

After clicking on "Reports" the above screen displaying all report categories appears.

Report Launch Page

Below is a tree view that contains the list of all the controls. To launch a report, select a report and then select the options and click on the 'view report' link.

Report Type: Web Report (HTML)

- [-] Accounting
 - + APIC Disclosure Reports
 - + APIC FAS 123R
 - + Accounting Entries - L
 - + Accounting Entries - R
 - + Accounting Entries - RS
 - + Award Detail
 - + Common Equivalent
 - + Cost Sharing
 - + Deferred Tax - DTA Tracking - Option
 - + Deferred Tax - DTA Tracking - RS
 - + Deferred Tax - Exercises-Option
 - + Deferred Tax - Expense-Option
 - + Deferred Tax - Expense-RS
 - + Deferred Tax - Expiration-Option

Clicking on the [+] symbol to the left of "Accounting" produces the display of all reports under the Accounting category.

SELECTING INDIVIDUAL ACCOUNTING & DISCLOSURE REPORTS

The FAS123R Paragraph A240 Disclosure Report (ASC 718-50)

Report Launch Page

Below is a tree view that contains the list of all the controls. To launch a report, select a report and then select the options and click on the 'view report' link.

Clicking on the "[+]" symbol to the left of "**A240 Disclosure Reports**" displays all reports relating to the former paragraph A240 of FAS123R (now designated as ASC 718-50). A similar arrangement for main report menu items and submenu items applies to all reports.

Report Launch Page

Below is a tree view that contains the list of all the controls. To launch a report, select a report and then select the options and click on the 'view report' link.

If the "**All**" filter is selected in the "**Plan:**" box, the report will include the detail of options for all plans.

To generate the disclosure report for Options, select the link in blue font entitled "**A240 Disclosure - Option Summary**" and the screen will change to display the filter categories available for this report.

The report can be restricted to one or more specific plans by selecting the desired Plans in the drop down box. The same procedure applies to "**Award Type**".

Report Launch Page

Below is a tree view that contains the list of all the controls. To launch a report, select a report and then select the options and click on the 'view report' link.

The next step to generate the report is to select the date range in the "**Report Date Range**" drop down box. Date ranges are entered by the user to coincide with specific reporting periods.

Specific dates or interim periods may be selected using the "**From**" and "**To**" fields.

The FAS123R Paragraph A240 Disclosure Report (ASC 718-50) - Continued

The final step to generate the report is to click on the "View Report" link in the upper left hand corner of the Report Launch Page.

All reports in the EASI system can be printed in PDF format or downloaded to an Excel spreadsheet by using the "Print" or "Download" selections in the upper left hand corner of the report.

The report will appear as shown starting with the "Summary" section which includes all awards selected. Scrolling down the page below the "Summary" section will display the disclosure line items of each award type included in the Summary.

Section	Item	Value
Section a	1) Narrative information included	
Section b	2) Shares Outstanding at the end of the period	5,527,595
	3) Weighted average exercise price of shares outstanding at the beginning of the period	19,886,700
	4) Shares granted during the period	197,900
	5) Weighted average exercise price of shares granted during the period	15,106,100
	6) Shares exercised during the period	29,318
	7) Weighted average exercise price of shares exercised during the period	3,004,100
	8) Unvested shares at the end of the period	20,000
	9) Weighted average exercise price of unvested shares at the end of the period	10,000,000
	10) Vested Shares at the end of the period	1,650
	11) Weighted average exercise price of vested shares at the end of the period	3,000,000
	12) Shares exercised during the period	2,652,605
	13) Weighted average exercise price of shares exercised during the period	11,350,800
	14) Shares outstanding at the end of the period	5,674,527
	15) Weighted average exercise price of shares outstanding at the end of the period	19,847,000
Section c	16) Weighted average grant-date fair value of awards granted during the period	50,013,700
	17) Total intrinsic value of awards exercised during the period	1,657,855
	18) Total fair value of awards vested during the period	22,715,193
Section d	19) Shares outstanding at the end of the period	5,674,527
	20) Weighted average exercise price of shares outstanding at the end of the period	19,847,000
	21) Aggregate intrinsic value of shares outstanding at the end of the period	241,656,125

The Expense Accrual – Option Awards Report

View Report Summary Only:

Load Criteria: Save Criteria

Account: Report Type:

Start Date Range: Start Date: End Date:

From: To:

Frequency/Quarterly/Yearly:

Accounting Standard:

Department:

Award Type:

Branch/Location:

Country:

Subsidiary:

Award Labels:

Tax Entry:

Award Date Range: From: To: Enter date range.

Retirement Eligible Awards Only:

After selecting the sorting choices and the desired date range, clicking on "View Report" in the upper left hand corner of the report launch page will display the report as shown on the next page.

After selection of one of the report filter alternatives the screen will change to display the additional sorting choices for the report and filter selected as shown below.

- Option Awards - Expense Accrual - by Award Type
- Option Awards - Expense Accrual - by Country
- Option Awards - Expense Accrual - by Department
- Option Awards - Expense Accrual - by Exp Group
- Option Awards - Expense Accrual - by Line Item
- Option Awards - Expense Accrual - by Location

Run Date: 2/12/2011

ABCC Sample Company

Option Grants - Expense Accrual - by Department

Date Range=10/1/2010-12/31/2010; Acct=FAS; AwardType=Multiple; PlanName=2002 Stock Option Plan

2010-Q4

Department	Participant ID	Grant Number	Option Type	Grant Date	Forfeiture Date	Shares Granted	Fair Value	Estimated Forfeiture	Forf. Adj. Total Exp.	Prior Expense	Current Expense
Accounting/AR	4525158	166-N	NQ	5/28/2009		100	17.97			811.19	54.34
	VLY	167-N	NQ	5/28/2009		100	17.97			811.19	54.34
	85421	168-N	NQ	5/28/2009		100	17.97			811.19	54.34
	1920	169-N	NQ	5/28/2009		100	17.97			811.19	54.34
	4525158	17-N	NQ	5/21/2008		1,000	10.17			27.42	388.62
						1,000	22.474735	22,474.74	16.00	17,734.82	6,885.20
						1,000	22.474735	22,474.74	16.00	14,801.84	6,885.20
						1,000	22.474735	22,474.74	16.00	14,801.84	6,885.20
						1,000	22.474735	22,474.74	16.00	14,801.84	6,885.20
						1,000	22.474735	22,474.74	16.00	14,801.84	6,885.20
						1,000	5.678729	5,678.73	16.00	3,740.41	3,196.36
	4525318	180-N	NQ	6/11/2009		100	22.516218	2,251.62	16.00	1,781.12	682.30
	4525158	184-N	NQ	6/11/2009		100	22.516218	2,251.62	16.00	1,482.91	682.30
	VLY	185-N	NQ	6/11/2009		100	22.516218	2,251.62	16.00	1,482.91	682.30
	85421	186-N	NQ	6/11/2009		100	22.516218	2,251.62	16.00	1,482.91	682.30
	1920	187-N	NQ	6/11/2009		100	22.516218	2,251.62	16.00	1,482.91	682.30
	4525158	191-N	ISO	1/3/2009		100	9.661042	966.10	16.00	636.34	365.81
	4525318	191-N	NQ	5/22/2008	11/26/2010	5,000	7.814383	39,071.92	16.00	25,735.50	21,973.60
	4525318	193-N	NQ	7/15/2009		10,000	41.579114	415,791.14	16.00	333,621.25	124,719.13
	4525158	197-N	NQ	7/15/2009		1,000	41.579114	41,579.11	16.00	28,962.22	12,475.33
	VLY	198-N	NQ	7/15/2009		1,000	41.579114	41,579.11	16.00	28,962.22	12,475.33
	85421	199-N	NQ	7/15/2009		1,000	41.579114	41,579.11	16.00	28,962.22	12,475.33

Note that the date range and sorting and filtering choices are displayed immediately below the main report title.

This report was displayed with the Department filter choice sorted by Plan (2002 Stock Option Plan and ALL Awards) for the 4th Quarter of 2010.

The Expense Accrual – Option Awards Report - Continued

K0023	26-I	ISO	2/3/2009	5,000	9.765567	48,827.84	16.00	39,191.42	20,779.37	4,048.29	0.00	0.00	18,000.18
K0023	27-J	ISO	2/3/2009	4,000	9.765567	39,062.27	16.00	31,354.03	21,420.11	3,242.58	0.00	0.00	14,399.58
9987	284-N	NQ	3/3/2007	1,000	20.449063	20,449.06	16.00	13,463.97	17,393.06	738.75	0.00	0.00	2,317.25
98765	320-N	NQ	1/6/2010	1,000	53.212456	53,212.46	16.00	37,082.27	7,124.87	2,006.20	0.00	0.00	44,081.39
9987	339-N	NQ	8/8/2007	1,000	4.922039	4,922.04	16.00	3,240.74	3,816.73	197.32	0.00	0.00	907.99
DJC123	34-N	NQ	1/1/2009	1,000	72.600684	69,520.05	16.00	45,790.77	23,836.83	4,170.82	0.00	0.00	41,512.30
DJC123	35-N	NQ	1/1/2009	1,001	72.600684	69,580.33	16.00	45,843.00	23,875.55	4,178.13	0.00	0.00	41,528.65
9987	354-N	NQ	8/14/2007	1,000	5.423863	5,423.86	16.00	3,571.15	4,190.39	218.26	0.00	0.00	1,015.21
99334455	388-N	NQ	1/4/2010	3,000	25.994506	77,983.52	16.00	60,387.71	34,096.61	2,953.58	0.00	0.00	40,933.33
A1234	465-N	NQ	1/1/2008	100,000	14.995919	1,499,591.90	16.00	987,353.80	944,435.02	51,861.71	0.00	0.00	503,295.17
1234567	486-N	NQ	1/18/2007	100	71.507087	4,552.57	16.00	2,997.94	3,638.82	266.37	0.00	0.00	647.38
1805	487-N	NQ	1/18/2008	100	2.703093	270.31	16.00	164.96	135.50	27.70	0.00	0.00	107.11

Run Date: 2/12/2011

ABCC Sample Company

Report Nbr: ACCT_EXPN_OPT_DEPT

Option Grants - Expense Accrual - by Department

Date Range=10/1/2010-12/31/2010; Acct=FAS; AwardType=Multiple; PlanName=2002 Stock Option Plan

2010-Q4

Subtotals of the columns are displayed for each Department and the Grand Totals are displayed by scrolling down to the bottom of the page as shown below.

Department	Participant ID	Grant Number	Grant Type	Grant Date	Quantity	Exercise Price	Forfeiture %	Forf. Adj. Total Exp.	Prior Expense	Current Expense	Forfeiture Credit	Cancelled Unamortized	Unamortized Expense
Unassigned	1234567	79-N					6.00	11,757.86	7,058.02	944.22	0.00	0.00	11,267.21
	1234567	81-N					6.00	9,171.32	5,662.14	1,134.24	0.00	0.00	6,352.61
	1203	81-N					6.00	80,642.81	1,410.48	3,974.54	0.00	0.00	126,735.31
	87	86-N					6.00	6,781.75	3,702.02	74.13	74.13	6,875.18	0.00
	81	87-N	NQ	10/1/2007	2,000	10.577195	16.00	14,240.10	7,404.04	1,059.28	0.00	0.00	12,691.07
	4587890	89-N	NQ	10/1/2007	1,000	10.577195	16.00	6,781.75	3,702.02	529.60	0.00	0.00	6,345.58
	82	89-N	NQ	10/1/2007	1,000	10.577195	16.00	6,781.75	3,702.02	529.60	0.00	0.00	6,345.58
	98765	Lened-N		10/3/2006	7,500	5.196202	16.00	25,663.33	35,946.10	3,025.42	0.00	0.00	0.00
	98765		ISO	10/1/2007	10,000	5.529557	16.00	38,505.90	41,147.30	3,434.42	0.00	0.00	10,713.85
Unassigned Total					318,770			2,628,744.35	1,808,007.56	454,497.29	74.13	6,875.18	1,719,436.84
2010-Q4 Total					4,957,237			114,097,909.42	26,443,015.71	29,181,822.29	188,174.12	709,687.33	121,127,280.63
Grand Total					4,957,237			114,097,909.42	26,443,015.71	29,181,822.29	188,174.12	709,687.33	121,127,280.63

ACCOUNTING REPORTS & SUPPORTING DETAIL

The preceding pages show two of the main report categories, how individual reports can be selected and the different filtering and sorting features available. What follows are examples of specific accounting reports and detail reports which list all of the awards and related values that tie to the key values in the main accounting report.

Detail reports let you verify the source of key values such as total period compensation expense, deferred tax and APIC accruals and the reversal of appropriate values upon settlement or forfeiture of the awards. EASi also gives you detail reports regarding disclosure line item values that must be disclosed in the financial statements. Detail reports include the A240 (ASC 718-50) Summary reports, the Common Equivalents reports which summarize the calculation of equity award dilution using the Treasury Stock Method and all other reports which generate values that must be disclosed.

Accounting Entries – Options – By Department (Expense)

Option Grants - Expense Accrual - by Department													
Date Range=4/1/2008-6/30/2008; Acc=FAS; Department=Accounting; PlanName=2002 Plan													
2008-Q2													
Department	Participant ID	Grant Number	Option Type	Grant Date	Forfeiture Date	Shares Granted	Fair Value	Total Expense	Estimated Forfeiture Rate %	Forf. Adj. Total Exp.	Prior Expense	Current Expense	Forfeiture Cred
Accounting	11	25	NQ	2/15/2008		300	14.814463	4,444.34	8.00	3,822.13	113.97	225.45	0.0
	41	55	ISO	2/15/2008		5,000	14.814463	74,072.32	8.00	61,768.46	1,943.47	3,844.68	0.0
Accounting Total						5,300		78,516.66		65,390.59	2,057.44	4,070.13	0.0
000						5,300		78,516.66		65,390.59	2,057.44	4,070.13	0.0
000						5,300		78,516.66		65,390.59	2,057.44	4,070.13	0.0

As indicated above, the award or awards comprising the compensation expense for the accounting department for the second quarter of 2008, for options granted under the 2002 Stock Option Plan are listed on the Option Grants – Expense Accrual – by Department report. The award detail report supports the figure shown in the Accounting Entries – Options report filtered for the Accounting Department. The Accounting Entries reports can be displayed for departments, subsidiaries and other groups or units in the company as well as for the overall company.

Accounting Entries - Options - by Department			
Date Range=4/1/2008-6/30/2008; Department=Accounting; PlanName=2002 Plan			
	DR	CR	
	\$4,070.13		
		\$4,070.13	
Deferred Tax Asset		\$78.91	
Deferred Tax Benefit			\$78.91

Compensation Expense - Deferred Tax Accrual

Tax Entity Details	
Use this form to see and/or edit Tax Entity and Tax Entity Rates Details. Click on Assigned Participants to reach Assigned Participants details page	
Exit w/o Saving Save & Exit Add new Tax Entity Rate Delete Selected Tax Entity Rate(s) Assigned Partic	
Details	
Tax Entity Code:	ABC
Tax Entity Description:	Parent Corporation
Corporate Default:	<input type="checkbox"/>
As of Date	Statutory Tax Rate
1/1/1998	39
1/1/2002	39.60
1/1/2003	39.75
1/1/2004	39.90
1/1/2005	40
1/1/2006	40.12
1/1/2007	35
1/1/2009	40
1/1/2010	38

The \$78.91 deferred tax value shown on the Accounting Entries report is derived from the multiplication of the expense for all nonqualified options listed in the Option Grant Expense report by the statutory tax rate entered in the Tax Entity Details table covering the accounting period involved. In this case the rate applicable for the 2nd quarter of 2008 is 35%. The Tax Entity Setup Table is found under the FAS123R main menu.

Accounting Entries - Options - by Department			
Date Range=4/1/2008-6/30/2008; Department=Accounting; PlanName=2002 Plan			
2008-Q2 - Accounting			
Journal Entry	DR	CR	
AMORTIZATION			
	\$4,070.13		
		\$4,070.13	
	\$78.91		
Deferred Tax Benefit		\$78.91	

Accordingly, the expense for the non qualified option listed in the expense report is \$225.45 which multiplied by 35% equals the \$78.91 deferred tax accrual value shown in the Accounting Entries report.

Accounting Entries – Liability Awards – Expense Accrual

Accounting Entries - Liab - by Tax Entity			
Date Range=4/1/2009-6/30/2009; TaxEntity=Parent			
2009-CY - AAA Demo Company			
Journal Entry	DR	CR	Notes
AMORTIZATION			
Compensation Expense	\$41,095.14		
Stock Based Compensation Liability		\$41,095.14	
Deferred Tax Asset	\$14,383.28		
Deferred Tax Benefit		\$14,383.28	

The above relationship of key values as displayed in the Accounting Entries –Liab report to the corresponding value in the related supporting “detail” report is a theme throughout the EASI system to facilitate one facet of the auditing function.

Option Grants - Expense Accrual - by Award Type													
Date Range=4/1/2009-6/30/2009; Acct=FAS; AwardType=CSAR													
Option Type	Participant ID	Grant Number	Date	Forfeiture %	Shares Granted	Fair Value	Total Expense	Estimated Forfeiture Rate %	Forf. Adj. Total Exp.	Prior Expense	Current Expense	Forfeiture Credit	Cancelled Unamortize
CSAR	57	1	6/2/2009		10,000	13,779.189	137,791.89	8.00	126,739.60	0.00	10,042.21	0.00	0.00
	47	2	6/2/2009		10,000	13,779.189	137,791.89	8.00	126,739.60	0.00	10,042.21	0.00	0.00
	37	3	6/2/2009		10,000	13,779.189	137,791.89	8.00	126,739.60	0.00	10,042.21	0.00	0.00
	27	4	6/2/2009		10,000	13,779.189	137,791.89	8.00	126,739.60	0.00	10,042.21	0.00	0.00
	11	76	5/19/2009		500	16,790.895	8,395.43	8.00	7,722.05	0.00	907.24	0.00	0.00
	12	77	6/29/2009		250	15,171.949	3,792.99	8.00	3,488.75	0.00	19.06	0.00	0.00
CSAR Total					40,750	563,356.00	518,169.22	8.00	518,169.22	0.00	41,095.14	0.00	0.00
2009-CY Total					40,750	563,356.00	518,169.22	8.00	518,169.22	0.00	41,095.14	0.00	0.00
Grand Total					40,750	563,356.00	518,169.22	8.00	518,169.22	0.00	41,095.14	0.00	0.00

Drill down capability into the details of individual awards can be accomplished by clicking on the Grant Number blue hyperlink to display the Award Detail report shown below. This Award Detail report lists the valuation method, the accrual method, vesting schedule, expense recognition by reporting periods, exercises and other details needed to validate award transactions.

Award Detail		
Date Range=4/1/2009-6/30/2009		
1 match(es) found.		
AWARD PARAMS	Award Number	1 CSAR Entered: 06/02/2009
	Shares Awarded	10,000 Awarded: 06/02/2009
	Shares Forfeited	
	Shares Expired	
	Delete Date	
	Performance Flag	Probable
	Exercise Price	60.380000
	Share Balance	10,000 (+10,000)
	Grant Life Model	Single Life
	Amortization Method	Straight Line

Accounting Entries – Options - Expirations

EXPIRATIONS	
APIC -FAS 123R Pool	\$292,139.15
Current Tax Expense	\$88,483.01
APIC - General (Stock Options)	\$203,656.14
Deferred Tax Expense	\$88,483.01
Deferred Tax Asset	\$88,483.01
FORFEITURES	

The source of the totals for the journal entries for option expirations is found in the following report.

NQ	1111111111	7N	53,431.91	0.00	53,431.91	0.00	0.00
NQ	1111111111	59	62,337.23	0.00	62,337.23	0.00	0.00
NQ	1111111111	71	2,115.13	2,115.13	0.00	2,115.13	2,115.13
NQ	4525159	41	4,767.69	4,767.69	0.00	4,767.69	4,767.69
NQ	4525159	307	646.41	378.18	268.23	378.18	378.18
NQ	4525159	242N	72,732.20	0.00	72,732.20	0.00	0.00
NQ	4525159	295	33,208.74	33,208.74	0.00	33,208.74	33,208.74
NQ	4567890	55	16,077.15	16,077.15	0.00	16,077.15	16,077.15
NQ	9425	584	5,119.41	0.00	5,119.41	0.00	0.00
NQ	999	355	7,922.56	7,922.56	0.00	7,922.56	7,922.56
NQ	999	153	9,648.51	0.01	9,648.50	0.01	0.01
NQ	999	245	118.66	0.00	118.66	0.00	0.00
NQ	999	57	16,077.15	16,077.15	0.00	16,077.15	16,077.15
NQ	999	376	7,936.40	7,936.40	0.00	7,936.40	7,936.40
NQ	ACTION	5	0.00	0.00	0.00	0.00	0.00
NQ Total			292,139.15	88,483.01	203,656.14	88,483.01	88,483.01
2008-Y Total			292,139.15	88,483.01	203,656.14	88,483.01	88,483.01

Accounting Entries – Options - Forfeitures

FORFEITURES	
APIC - General (Stock Options)	\$64,242.61
Compensation Expense	\$64,242.61
Deferred Tax Benefit	\$27,219.59
Deferred Tax Asset	\$27,219.59

Deferred Tax- Options - Forfeits by Award Type								
Date Range=1/1/2008-12/31/2008; AwardType=Multiple; PlanName=2002 Stock Option Plan								
2008-Y								
Award Type	Participant ID	Grant Number	Grant Date	Forfeiture Date	APIC-G (DR)	Comp. Expense (CR)	DTB (DR)	DTA (CR)
ISO	1111111111	7	1/15/2008	8/1/2008	0.00	0.00		
ISO	4525159	242	1/1/2008	1/1/2008	0.00	0.00		
NQSO Total					64,242.61	64,242.61	27,219.59	27,219.59
2008-Y Total					64,242.61	64,242.61	27,219.59	27,219.59

Accounting Entries – Option – Exercises

Accounting Entries - Options - by Tax Entity		
Date Range=1/1/2008-12/31/2008		
2008-Y - Corporate		
Journal Entry	DR	CR
EXERCISES		
Cash	\$1,460.00	
APIC - General (Stock Options)	\$1,569.74	
Common Stock - Par Value		\$0.80
APIC - General (Stock Issuance)		\$3,028.94
Deferred Tax Expense	\$665.09	
Deferred Tax Asset		\$665.09
Current Taxes Payable	\$1,160.94	
APIC - FAS 123R Pool	\$5,532.24	
APIC - General (Stock Options)		\$6,028.09
Current Tax Expense		\$665.09

Deferred Tax –Options Exercises														
Corporate	Shortfall	NQ	9425	584	2/27/2008	320.00	0.00	0.10	319.90	0.00	0.00	86.86	-844.48	731.34
Corporate	Shortfall	NQ	9425	584	2/27/2008	320.00	0.00	0.10	319.90	0.00	0.00	86.86	-844.48	731.34
Corporate	Shortfall	NQ	9425	584	2/27/2008	320.00	0.00	0.10	319.90	0.00	0.00	86.86	-844.48	731.34
Corporate	Shortfall	NQ	9910032	233	3/19/2008	500.00	1,569.74	0.50	2,069.24	665.09	665.09	900.36	-3,598.80	3,834.07
NQ Total						1,460.00	1,569.74	0.80	3,028.94	665.09	665.09	1,160.94	-5,532.24	6,028.09
Corporate Total						1,460.00	1,569.74	0.80	3,028.94	665.09	665.09	1,160.94	-5,532.24	6,028.09

Deferred Tax – Liability Awards

Deferred Tax - Liability Award
Deferred Tax - Liability Awards - Comp Expense
Deferred Tax - Liability Awards - Forfeitures
Deferred Tax - Liability Awards - Settlements

Accounting Entries - Liab - by Tax Entity			
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC			
2008-Y - Parent Corporation			
Journal Entry	DR	CR	
AMORTIZATION			
Compensation Expense	\$15,000.00		
Stock Based Compensation Liability		\$15,000.00	
Deferred Tax Asset	\$5,250.00		
Deferred Tax Benefit		\$5,250.00	
SETTLEMENTS			
Stock Based Compensation Liability	\$15,000.00		
Cash		\$15,000.00	
Deferred Tax Expense	\$5,250.00		
Deferred Tax Asset		\$5,250.00	

Supporting Detail Reports

Deferred Tax - Liability Awards - Comp Expense									
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC									
2008-Y									
Tax Entity	Award Type	Award Date	Participant ID	Award Number	Shares Awarded	Comp. Expense (DR)	Comp. Liability (CR)	DTA (DR)	DTB (CR)
Parent Corporation	CPSU	8/1/2008	4525161	55082200000001	1,000	15,000.00	15,000.00	5,250.00	5,250.00
CPSU Total					1,000	15,000.00	15,000.00	5,250.00	5,250.00
Parent Corporation Total					1,000	15,000.00	15,000.00	5,250.00	5,250.00
2008-Y Total					1,000	15,000.00	15,000.00	5,250.00	5,250.00

Deferred Tax – Liability Awards - Continued

Deferred Tax - Liability Awards - Settlements									
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC									
2008-Y									
Tax Entity	Type	Award Type	Participant ID	Grant Number	Settlement Date	Comp. Liability (DR)	Cash (CR)	DTE (DR)	DTA (CR)
Parent Corporation		CPSU	4525161	5508220000001	8/5/2008	3,750.00	3,750.00	1,312.50	1,312.50
Parent Corporation		CPSU	4525161	5508220000001	8/4/2008	3,750.00	3,750.00	1,312.50	1,312.50
Parent Corporation		CPSU	4525161	5508220000001	8/3/2008	3,750.00	3,750.00	1,312.50	1,312.50
Parent Corporation		CPSU	4525161	5508220000001	8/2/2008	3,750.00	3,750.00	1,312.50	1,312.50
CPSU Total						15,000.00	15,000.00	5,250.00	5,250.00
Parent Corporation Total						15,000.00	15,000.00	5,250.00	5,250.00
2008-Y Total						15,000.00	15,000.00	5,250.00	5,250.00

Expense & Deferred Tax – Restricted Stock

Accounting Entries - RS - by Tax Entity		
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC		
2008-Y - Parent Corporation		
Journal Entry	DR	CR
AMORTIZATION		
Compensation Expense	\$74,584.67	
APIC - General (Restricted Stock)		\$74,584.67
Deferred Tax Asset	\$26,104.63	
Deferred Tax Benefit		\$26,104.63
Current taxes payable		
Deferred Tax Liability		
Deferred Tax Expense		

Deferred Tax- Restricted Stock - Comp Expense by Tax Entity														
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC														
2008-Y														
Tax Entity	Award Type	Award Date	83(b) File Date	Participant ID	Award Number	Shares Awarded	Comp. Expense (DR)	APIC-G (CR)	DTA (DR)	DTB (CR)	CTP (DR)	DTL (CR)	DTL (DR)	DTE (CR)
Parent Corporation	PSU	11/13/2006		4525161	55082200000019	2,000	16,008.70	16,008.70	5,603.05	5,603.05	0.00	0.00	0.00	0.00
Parent Corporation	PSU	11/13/2007		4525161	55082200000018	2,000	10,306.42	10,306.42	3,607.25	3,607.25	0.00	0.00	0.00	0.00
PSU Total						4,000	26,315.12	26,315.12	9,210.29	9,210.29	0.00	0.00	0.00	0.00
Parent Corporation	RSA	12/1/2008		9900011	55082200000049	600	27,000.00	27,000.00	9,450.00	9,450.00	0.00	0.00	0.00	0.00
RSA Total						600	27,000.00	27,000.00	9,450.00	9,450.00	0.00	0.00	0.00	0.00
Parent Corporation	RSU	6/16/2008		4525161	55082200000085	1,000	10,000.00	10,000.00	3,500.00	3,500.00	0.00	0.00	0.00	0.00
Parent Corporation	RSU	1/1/2008		9900011	55082200000103	1,000	0.000.00	10,000.00	3,500.00	3,500.00	0.00	0.00	0.00	0.00
Parent Corporation	RSU	7/10/2008		FRAND2	55082200000115	500	1,269.55	1,269.55	444.34	444.34	0.00	0.00	0.00	0.00
RSU Total						2,500	21,269.55	21,269.55	7,444.34	7,444.34	0.00	0.00	0.00	0.00
Parent Corporation Total						7,100	74,584.67	74,584.67	26,104.63	26,104.63	0.00	0.00	0.00	0.00
2008-Y Total						7,100	74,584.67	74,584.67	26,104.63	26,104.63	0.00	0.00	0.00	0.00

Deferred Tax – Restricted Stock - Vesting

These reports display comprehensive detail on the transactions affecting the deferred tax accrual and reversals from vesting of restricted stock.

Deferred Tax - Vesting-RS
Deferred Tax- Restricted Stock - Vesting by Award
Deferred Tax- Restricted Stock - Vesting by Branch
Deferred Tax- Restricted Stock - Vesting by Cntry
Deferred Tax- Restricted Stock - Vesting by Dept
Deferred Tax- Restricted Stock - Vesting by ExpGrp
Deferred Tax- Restricted Stock - Vesting by Name
Deferred Tax- Restricted Stock - Vesting by Plan
Deferred Tax- Restricted Stock - Vesting by Sect
Deferred Tax- Restricted Stock - Vesting by Sub
Deferred Tax- Restricted Stock - Vesting by TaxEnt

Run Date: 6/24/2011	ABCC Sample Company	
Accounting Entries - RS - by Tax Entity		
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC		
2008-Y - Parent Corporation		
Journal Entry	DR	CR
VESTING		
APIC - General (Restricted Stock)	\$47,000.00	
Common Stock - Par Value		\$3.60
APIC - General (Stock Issuance)		\$46,996.40
Deferred Tax Expense	\$16,450.00	
Deferred Tax Asset		\$16,450.00
Current Taxes Payable	\$20,003.43	
APIC - FAS 123R Pool		\$3,553.43
APIC - General (Restricted Stock)		\$16,450.00
Current Tax Expense		\$16,450.00

Deferred Tax- Restricted Stock - Vesting by Tax Entity													
Date Range=1/1/2008-12/31/2008; TaxEntity=ABC													
Participant ID	Award Number	Vest Date	Shares Vested	APIC-G (RS) (DR)	Common Stock Par Value (CR)	APIC-G (Stock Issu.) (CR)	DTE (DR)	DTA (CR)	CTP (DR)	APIC-123R (CR)	APIC-G (RS) (CR)	CTE (CR)	Pre-FAS123R DTA
9900011	55082200000049	12/2/2008	150	6,750.00	0.15	6,749.85	2,362.50	2,362.50	616.88	1,745.62	0.00	2,362.50	0.00
9900011	55082200000049	12/3/2008	150	6,750.00	0.15	6,749.85	2,362.50	2,362.50	616.88	1,745.62	0.00	2,362.50	0.00
9900011	55082200000049	12/4/2008	150	6,750.00	0.15	6,749.85	2,362.50	2,362.50	616.88	1,745.62	0.00	2,362.50	0.00
9900011	55082200000049	12/5/2008	150	6,750.00	0.15	6,749.85	2,362.50	2,362.50	616.88	1,745.62	0.00	2,362.50	0.00
			600	27,000.00	0.60	26,999.40	9,450.00	9,450.00	2,467.52	1,887.48	0.00	9,450.00	0.00
9900011	55082200000103	1/3/2008	250	2,500.00	0.25	2,499.75	875.00	875.00	1,419.25	544.25	0.00	875.00	0.00
9900011	55082200000103	1/4/2008	250	2,500.00	0.25	2,499.75	875.00	875.00	1,400.00	525.00	0.00	875.00	0.00
9900011	55082200000103	1/5/2008	250	2,500.00	0.25	2,499.75	875.00	875.00	1,421.88	546.88	0.00	875.00	0.00
			2,000	20,000.00	2.00	19,998.00	7,000.00	7,000.00	11,841.40	4,841.40	0.00	7,000.00	0.00
			3,600	47,000.00	3.60	46,996.40	16,450.00	16,450.00	20,003.43	3,553.43	0.00	16,450.00	0.00

DISCLOSURE REPORTS

Report Menu Items – Navigation/Selection

A240 (ASC718-50) Disclosure Summary

- Accounting
 - A240 Disclosure Reports
 - A240 Disclosure - Option Detail
 - A240 Disclosure - Option Group Pricing
 - A240 Disclosure - Option Group Pricing Detail
 - A240 Disclosure - Option Summary
 - A240 Disclosure - RS Award Summary
 - A240 Disclosure - RS Awards Detail

Report Launch Page

Below is a tree view that contains the following items:

- Accounting
 - A240 Disclosure Reports
 - A240 Disclosure - Option Detail
 - A240 Disclosure - Option Group Pricing
 - A240 Disclosure - Option Group Pricing Detail
 - A240 Disclosure - Option Summary
 - A240 Disclosure - RS Award Summary
 - A240 Disclosure - RS Awards Detail
 - APIC FAS 123 Pool
 - Accounting Entries - LIAB
 - Accounting Entries - OPT
 - Accounting Entries - RS
 - Award Detail
 - Common Equivalents
 - Cost Sharing
 - Deferred Tax - DTA Tracking
 - Deferred Tax - DTA Tracking
 - Deferred Tax - Exercises-C

ABCC Sample Company
A240 Disclosure Report - Option Summary
 Date Range=10/1/2009-12/31/2009; Acct=FAS; AwardType=ISO/NQSO; PlanName=2002 Stock Option Plan

Run Date: 2/12/2011

Summary of All Award Types

Section	Item	Value
Section a	1) Narrative information not included	
Section b	2) Shares Outstanding at the beginning of the period	5,527,595
	3) Weighted average exercise price of shares outstanding at the beginning of the period	19.886700
	4) Shares granted during the period	197,900
	5) Weighted average exercise price of shares granted during the period	15.106100
	6) Shares exercised during the period	29,318
	7) Weighted average exercise price of shares exercised during the period	3.004100
	8) Unvested shares forfeited during the period	20,000
	9) Weighted average exercise price of unvested shares forfeited during the period	10.000000
	10) Vested Shares expired during the period	1,850
	11) Weighted average exercise price of vested Shares expired during the period	3.000000
	12) Shares exercisable at the end of the period (includes early exercisable)	2,692,605
	13) Weighted average exercise price of shares exercisable at the end of the period (includes early exercisable)	11.350800
	14) Shares outstanding at the end of the period	5,674,527
	15) Weighted average exercise price of shares outstanding at the end of the period	19.847000
Section c	16) Weighted average grant-date fair value of awards granted during the period	60.013700
	17) Total intrinsic value of awards exercised during the period	1,657,855
	18) Total fair value of awards vested during the period	22,715,193
Section d	19) Shares outstanding at the end of the period	5,674,527
	20) Weighted average exercise price of shares outstanding at the end of the period	19.847000
	21) Aggregate intrinsic value of shares outstanding at the end of the period	241,695,135

Option Activity for Financial Reporting

Below is a tree view that contains the following information:

A240 Disclosure Report - Option Summary
Date Range=10/1/2009-12/31/2009; Acct=FAS; AwardType=ISO/NQSO; PlanName=2002 Stock Option Plan

Summary of All Award Types

Section	Item	Value
Section a	1) Narrative information not included	
Section b	2) Shares Outstanding at the beginning of the period	5,527,595
	3) Weighted average exercise price of shares outstanding at the beginning of the period	19.886700
	4) Shares granted during the period	197,900
	5) Weighted average exercise price of shares granted during the period	15.106100
	6) Shares exercised during the period	29,318
	7) Weighted average exercise price of shares exercised during the period	3.004100
	8) Unvested shares forfeited during the period	20,000
	9) Weighted average exercise price of unvested shares forfeited during the period	10.000000
	10) Vested Shares expired during the period	1,650
	11) Weighted average exercise price of vested Shares expired during the period	3.000000
	12) Shares exercisable at the end of the period (includes early exercisable)	2,692,605
	13) Weighted average exercise price of shares exercisable at the end of the period (includes early exercisable)	11.350800
	14) Shares outstanding at the end of the period	5,674,527
	15) Weighted average exercise price of shares outstanding at the end of the period	19.847000
Section c	16) Weighted average grant-date fair value of awards granted during the period	50.013700
	17) Total intrinsic value of awards exercised during the period	1,657,865
	18) Total fair value of awards vested during the period	22,715,193
Section d	19) Shares outstanding at the end of the period	5,674,527
	20) Weighted average exercise price of shares outstanding at the end of the period	19.847000
	21) Aggregate intrinsic value of shares outstanding at the end of the period	241,695,135
	22) Weighted average of contractual term in years of shares outstanding at the end of the period	8.11
	23a) Shares Exercisable (Includes Early Exercisable)	2,692,605
	23b) Shares Outstanding and Vested (Excludes Early Exercisable)	2,059,720
	23c) Shares Outstanding, Vested, and Expected to Vest (Includes Forfeiture Adjusted Unvested Shares)	5,175,026
	24a) Weighted Average Exercise Price of Shares Exercisable (Includes Early Exercisable)	11.350800
	24b) Weighted Average Exercise Price of Shares Outstanding and Vested (Excludes Early Exercisable)	10.739700
	24c) Weighted Average Exercise Price of Shares Outstanding, Vested, and Expected to Vest (Includes Forfeiture Adjusted Unvested Shares)	19.164200

Line items 2) through 14) provide the options activity detail which is customarily presented in tabular format for financial reporting.

Option Group Pricing Detail

Range of Exercise Prices	Number Outstanding	Weighted Average Remaining Contractual Life	Weighted Average Exercise Price	Aggregate Intrinsic value	Number Exercisable	Weighted Average Remaining Contractual Life	Weighted Average Exercise Price	Aggregate Intrinsic value	Shrs Outstanding and Vested (Excl EarlyEx)
\$1.00 - \$1.80	18,967	3.95	1.091400	339,672.400000	18,392	3.88	1.093200	329,341.150000	18,392
\$2.00 - \$3.00	821,532	5.16	2.673200	13,412,970.200000	711,821	4.62	2.771900	11,551,485.200000	711,821
\$3.125 - \$4.69	304,335	5.98	3.673300	4,664,453.202000	249,769	5.84	3.685700	3,825,047.421000	249,769
\$5.00 - \$8.17	328,210	4.43	5.264400	4,508,168.500000	132,004	1.52	5.202500	1,821,331.000000	132,004
\$10.00 - \$15.00	155,442	7.11	11.330700	1,192,128.150000	119,783	7.73	11.359300	915,228.900000	119,783
\$15.21 - \$23.38	232,422	5.85	19.371900	145,477.000000	137,682	5.48	19.563000	82,957.000000	137,682
\$24.00 - \$48.66	18,500	4.19	31.876200	0.000000	12,345	1.64	35.547600	0.000000	12,345
\$49.87 - \$60.00	5,000	8.24	57.974000	0.000000	1,500	8.19	56.623300	0.000000	1,500
Total :	1,884,408	5.40	6.477300	24,262,869.452000	1,383,296	4.87	5.912300	18,525,390.671000	1,383,296

Shrs Outst, Vested, and Expected to Vest	Wgtd Avg Ex Pr Shrs Outst, Vested, and Exp to Vst	Agg Intrin Val Shrs Outst, Vested, and Exp to Vst	Wgtd Avg remaining contractual term
18,961	1.091400	339,557.662919	3.95
804,741	2.687200	13,127,540.974650	5.08
301,010	3.672800	4,613,640.879253	5.97
304,741	5.257800	4,187,885.852853	4.41
151,184	11.341100	1,157,905.847108	7.22
222,015	19.405400	136,200.054130	5.82
17,940	32.108000	0.000000	4.03
4,772	57.951900	0.000000	8.24
1,825,364	6.446100	23,562,731.270912	5.37

Cash Flow Statement Items

Section i	44) Amount of cash received from exercise of share awards	88,074
	45) Tax benefit realized from stock awards exercised	2,487

The amount of cash received from exercise of share awards is displayed at line 44) in the A240 Disclosure Report – Option Summary. This value is to be included as a cash inflow in the Financing Activities section of the Cash Flow Statement as well as the tax benefit realized from option exercises displayed on line 45.

[-] Common Equivalents
..... Common Equivalents - Capitalization Only
..... Common Equivalents - Dilution Summary
..... Common Equivalents Detail - All Others
..... Common Equivalents Detail - RS and Perf. RS

Common Equivalents –Summary (Treasury Stock Method)

Common Equivalents - Dilution Summary	
Date Range=1/1/2010-3/31/2010; Acct=FAS; TaxEntity=ABC; PlanName=2002 Stock Option Plan	
SUMMARY	
Dilutive Grants	Values
COMPUTATION OF AVERAGE UNRECOGNIZED COMPENSATION EXPENSE FOR REPORT PERIOD	
1) Weighted unrecognized comp expense for shares outstanding at beginning of report period	766,038
2) Weighted unrecognized comp expense for shares awarded during report period	54,402
3) Total Average Unrecognized Compensation Expense for Report Period(1 + 2)	820,439
COMPUTATION OF NET TAX BENEFIT/DEFICIENCY	
4) Total excess tax benefit from assumed settlements	31,151,090
5) Total tax deficiency from assumed settlements	1,703
6) Net excess tax benefit (or tax deficiency)	31,149,388
COMPUTATION OF ASSUMED PROCEEDS FOR DILUTED EARNINGS PER SHARE	
7) Proceeds from Settlement of Dilutive Awards	22,869,697
8) Plus: Average Unrecognized Compensation Expense (3)	820,439
9) Plus: Net excess tax benefit (or tax deficiency)/(6)	31,149,388
10) Equals: Assumed Proceeds for Share Repurchase** (7 + 8 +/- 9)	54,839,523
COMPUTATION OF INCREMENTAL SHARES FOR EARNINGS PER SHARE DILUTION	
11) Average Company Stock Price	64.305902
12) Weighted Average Number of Stock Award Shares Issuable	2,093,751
13) Assumed Share Repurchases (10 / 11)	852,791
14) Incremental Shares for Dilution* (12 - 13)	1,240,960
(*) For purposes of calculating any net tax deficiency associated with the assumed settlement of a dilutive stock award, the company's APIC Pool is assumed to be sufficient to absorb any such tax deficiency settlement transaction.	
(**) At the individual award level, if 7+8+9 is less than zero, then the Assumed Proceeds for that award is 0.	
However, the total on Line 10 reflects an aggregate sum of all awards with Assumed Proceeds greater than 0.	

The Summary section of this report includes the values for all dilutive awards for the period selected in the date range. For ease of auditing, the details of the individual awards types that are included in the summary are listed below the summary.

ISO	
Dilutive Grants	Values
COMPUTATION OF AVERAGE UNRECOGNIZED COMPENSATION EXPENSE FOR REPORT PERIOD	
1) Weighted unrecognized comp expense for shares outstanding at beginning of report period	0
2) Weighted unrecognized comp expense for shares awarded during report period	0
3) Total Average Unrecognized Compensation Expense for Report Period(1 + 2)	0
COMPUTATION OF NET TAX BENEFIT/DEFICIENCY	
4) Total excess tax benefit from assumed settlements	0
5) Total tax deficiency from assumed settlements	0
6) Net excess tax benefit (or tax deficiency)	0
COMPUTATION OF ASSUMED PROCEEDS FOR DILUTED EARNINGS PER SHARE	
7) Proceeds from Settlement of Dilutive Awards	369,986

Common Equivalents –Summary (Treasury Stock Method) - Continued

NQSO	
Dilutive Grants	Values
COMPUTATION OF AVERAGE UNRECOGNIZED COMPENSATION EXPENSE FOR REPORT PERIOD	
1) Weighted unrecognized comp expense for shares outstanding at beginning of report period	386,034
2) Weighted unrecognized comp expense for shares awarded during report period	0
3) Total Average Unrecognized Compensation Expense for Report Period(1 + 2)	386,034
COMPUTATION OF NET TAX BENEFIT/DEFICIENCY	
4) Total excess tax benefit from assumed settlements	30,962,706
5) Total tax deficiency from assumed settlements	1,676
6) Net excess tax benefit (or tax deficiency)	30,961,030
COMPUTATION OF ASSUMED PROCEEDS FOR DILUTED EARNINGS PER SHARE	
7) Proceeds from Settlement of Dilutive Awards	22,499,711
8) Plus: Average Unrecognized Compensation Expense (3)	386,034
9) Plus: Net excess tax benefit (or tax deficiency)(6)	30,961,030

SSAR	
Dilutive Grants	Values
COMPUTATION OF AVERAGE UNRECOGNIZED COMPENSATION EXPENSE FOR REPORT PERIOD	
1) Weighted unrecognized comp expense for shares outstanding at beginning of report period	0
2) Weighted unrecognized comp expense for shares awarded during report period	53,060
3) Total Average Unrecognized Compensation Expense for Report Period(1 + 2)	53,060
COMPUTATION OF NET TAX BENEFIT/DEFICIENCY	
4) Total excess tax benefit from assumed settlements	28
5) Total tax deficiency from assumed settlements	0
6) Net excess tax benefit (or tax deficiency)	28
COMPUTATION OF ASSUMED PROCEEDS FOR DILUTED EARNINGS PER SHARE	
7) Proceeds from Settlement of Dilutive Awards	0
8) Plus: Average Unrecognized Compensation Expense (3)	53,060

Common Equivalents Dilution Summary - Supporting Detail Report

Common Equivalents Detail - All Others										
Date Range=1/1/2010-3/31/2010; Acct=FAS; PlanName=2002 Stock Option Plan										
ISO Average market price in period=64.305902 Wtd. Avg. Shares Outstanding in period=1,433,838.78										
Award Number	Grant Date	Forfeiture Date	Beg. Unrecognized Comp Exp.	FV Actual Forfeitures	Ending Unrecognized Comp. Exp.	Weighting Factor	Weighted Avg Unrecog Comp Exp	Settlement Benefit Deficiency	Settlement Proceeds	Total Assumed Proceeds
232	3/14/2002		0.00	0.00	0.00	1.000000	0.00	0.00	11,340.00	11,340.00
201	3/29/2002		0.00	0.00	0.00	1.000000	0.00	0.00	24,324.00	24,324.00
220	9/1/2002		0.00	0.00	0.00	1.000000	0.00	0.00	4,245.00	4,245.00
221	1/1/2003		0.00	0.00	0.00	1.000000	0.00	0.00	99,999.00	99,999.00
9	12/8/2009	12/1/2010	0.00	0.00	0.00	1.000000	0.00	-8,398.11	0.00	0.00
9	1/1/2010		14,063.28	0.00	12,987.96	1.000000	13,525.62	-4,166.65	0.00	9,358.97
SSAR Total			14,063.28	0.00	12,987.96		13,525.62	-140,402.61	0.00	9,358.97
N Total			52,098,227.92	0.00	56,755,138.90		1,957,009.69	-446,970.82	1,386,623.79	3,032,898.67
Grand Total			67,326,909.21	0.00	71,001,726.98		16,216,319.52	53,007,297.55	115,292,537.99	184,652,390.58

Weighted Assumed Proceeds per Share	Dilutive	Weighted Average Transferred Shares	Weighted Average Shares excluding transfers	Assumed Share Repurchases	Incremental Shares for Dilution
3.00	Y	0.00	3,780.00	176.34	3,603.66
3.00	Y	0.00	8,108.00	378.25	7,729.75
3.00	Y	0.00	1,415.00	66.01	1,348.99
3.00	Y	0.00	33,333.00	1,555.05	31,777.95
10.90	Y	0.00	9,174.00	1,555.01	7,618.99
16.38	Y	0.00	1,000.00	254.72	745.28
17.38	Y	0.00	4,000.00	1,081.08	2,918.92
3.20	Y	0.00	1,000.00	49.76	950.24
2,799.75			58,384.45	47,163.63	-5,387.26
17,007.72			6,005,379.76	2,871,468.80	3,113,749.43

Proxy – Executive Compensation & Plan Details

Financial
Proxy Statements & Detail
Director Compensation Detail Table 2010
Director Compensation Table 2010
Equity Compensation Plan Information
Executive Compensation Detail Table 2010
Executive Summary Compensation Table 2010
Grants of Plan Based Awards
Option Exercises and Stock Vested
Option Exercises and Stock Vested Detail
Outstanding Equity Awards
Potential Payments Upon Termination
Vesting Schedule Footnote Report

The proxy reports are displayed with the values and format specified in the most current SEC Staff Bulletin. Selected samples of these reports are displayed below:

Name	Title	Year	Salary (\$)	Bonus (\$)	Stock Awards (\$)	Option Awards (\$)	Non-equity incentive plan compensation (\$)	Nonqualified deferred compensation earnings (\$)	All other compensation (\$)	Total
Borland, David	Financial Accountant	2010			\$67,070.00	\$2,793,994.12				
Borland, David	Financial Accountant	2009			\$830,000.00	\$306,645.46				
Borland, David	Financial Accountant	2008			\$37,000.00	\$0.00				
Borland, David Total					\$934,070.00	\$3,100,639.58				
Carson, Bruce	CFO	2010			\$304,000.00	\$1,264,455.88				
Carson, Bruce	CFO	2009			\$95,000.00	\$2,764,218.49				
Carson, Bruce	CFO	2008			\$205,855.00	\$812,762.12				
Carson, Bruce Total					\$604,855.00	\$4,841,436.49				
Gregory, Robert	Executive Vice President	2008			\$258,830.00	\$37,944.65				
Gregory, Robert Total					\$258,830.00	\$37,944.65				
Jones, Fredrick J	Manager	2010			\$25,000.00	\$0.00				
Jones, Fredrick J Total					\$25,000.00	\$0.00				
Katherine M Anderson	Executive Vice President	2010			\$9,600.00	\$0.00				
Katherine M Anderson	Executive Vice President	2009			\$190,000.00	\$72,744.00				
Katherine M Anderson	Executive Vice President	2008			\$0.00	\$8,833.12				
Katherine M Anderson Total					\$199,600.00	\$81,577.12				
Minn, Cheryl A	General Counsel	2009			\$0.00	\$43,890.62				
Minn, Cheryl A Total					\$0.00	\$43,890.62				
Moore, Anna Marie	Executive Vice President	2009			\$190,000.00	\$217,093.52				
Moore, Anna Marie Total					\$190,000.00	\$217,093.52				
Thompson, Brian	Executive Chairman	2008			\$25,000.00	\$0.00				
Thompson, Brian Total					\$25,000.00	\$0.00				
Grand Total					\$2,237,355.00	\$8,322,581.98				

The columns for non equity related compensation have been included to facilitate download and entry of this detail to complete the table.

Proxy – Executive Compensation & Plan Details - Continued

Potential Payments Upon Termination										
Date Range=1/1/2010-3/31/2010										
Name	Title	Option/ Award Number	Option/Award Type	Grant Date	Option/Shares Granted	FMV at fiscal year end	Options Vested and Outstanding at FYE	Value of vested outstanding at FYE	Options outstanding at FYE	Value of outstanding at FYE
Carson, Bruce	CFO	7250070191	RSU	10/1/2007	15,000	\$75.000000				
Carson, Bruce	CFO	55082200000098	RSU	5/27/2010	1,000	\$75.000000				
Carson, Bruce	CFO	55082200000102	RSU	7/1/2010	10,000	\$75.000000				
Carson, Bruce Total					42,700		2	\$150.00	200	\$15,000.00

Stock Awards unvested at FYE	Value of awards unvested at FYE
3,600	\$270,000.00
1,000	\$75,000.00
10,000	\$750,000.00
24,670	\$1,850,250.00
3,500	\$262,500.00

Equity Compensation Plan Information			
Date Range=1/1/2010-3/31/2010			
Plan	# of Securities to be issued on exercise of options, warrants and rights	Wtd-avg exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance
2002 Stock Option Plan Approved by Shareholders: Y	7,012,862	18.79	524,678
1995 Stock Option Plan Approved by Shareholders: Y	29,070	54.52	0
2005 Stock Plan Approved by Shareholders: N	1,220,400	16.74	3,725,745
Terracon 2006 Nonqualified Stock Option Plan Approved by Shareholders: N	0	0.00	0
Fix Entitlement Approved by Shareholders: Y	16,000	22.67	0
Common Stock - Non-plan Approved by Shareholders: N	0	0.00	0
2011 Stock Plan Approved by Shareholders: N	0	0.00	0
Warrants	1,000	5.57	0
TOTAL	8,279,332	18.62	4,250,423

<input type="checkbox"/> Financial
<input checked="" type="checkbox"/> Proxy Statements & Detail

Section 16 Form Filings

The following reports show the transaction detail captured by the EASi system for individual participants who are identified as Insiders and required to report on their transactions in the company's securities. This information can be downloaded for use by the issuing company's internal or other external Section 16 filing system or for transfer to EASi's Section 16 filing program.

Section 16 Form 3 Filing Report

Date Range=1/1/2010-12/31/2010

Name	Title	Rel Codes	Trans Date	Trans Type	Trans Shares	Date Exercisable	Expiration Date
Appelwhite, Matt H	Accounting Operations		10/15/2010		1,000	4/15/2014	4/15/2020
	Accounting Operations		10/15/2010		125		
	Accounting Operations		10/15/2010		3,500	10/2/2011	10/2/2020
Powell, Gordon L	Executive Vice President	InsDirOff	6/1/2010		250	6/29/2010	6/29/2019

Section 16 Form 4 Filing Report

Date Range=1/1/2010-12/31/2010

Name	Title	Rel Codes	Trans Date	Trans Shares	Trans Price	Table Number	Acquisition/Disposition	Trans Code	Transaction Descr
Appelwhite, Matt H	Accounting Operations		2/2/2010	125	\$64.0300	1	A	A	RSA - Restricted Stock Award
	Accounting Operations		4/15/2010	1,000	\$69.1600	2	A	A	NQ - Stock Option (Right to Buy)
	Accounting Operations		10/2/2010	3,500	\$74.9200	2	A	A	NQ - Stock Option (Right to Buy)
Campbell, David C	Senior Programmer - Application Designer		2/9/2010	300	\$63.5700	1	A	A	RSA - Restricted Stock Award
Cohen, William X	General Counsel & Secretary	Ins	2/11/2010	350	\$63.7900	1	A	A	RSA - Restricted Stock Award
Gregory, Phyllis R	Executive Vice President	InsOff	2/21/2010	600	\$64.7400	2	A	A	RSU - Restricted Stock Unit
	Executive Vice President	InsOff	5/21/2010	38	\$67.8800	1	A	M	RSU - Restricted Stock Unit
	Executive Vice President	InsOff	5/21/2010	12	\$67.8800	1	D	F	RSU - Restricted Stock Unit
	Executive Vice President	InsOff	5/21/2010	38	\$67.8800	2	D	M	RSU - Restricted Stock Unit

Capital
Capitalization
Capitalization Summary Report
Capitalization Table Details
Capitalization Table Summary
Common Stock Outstanding

CAPITALIZATION & SHAREHOLDER DETAILS

Capitalization Table Details

This report displays the transactions affecting common stock outstanding in chronological order by transaction date.

Capitalization Table Details									
Date Range=1/1/1900-5/2/2011									
Common Stock									
Transaction Date	Transaction Type	Shares Issued	Issue Price	Issue Proceeds	Repurchased Shares	Repurchase Price	Repurchase Cost	Shares Outstanding	Repurchased Shares Total
1/1/1900	Beginning Balance							0	0
1/1/2008	RS Award Issued	1,000	\$58.910000	\$58,910.000000	0	\$0.000000	\$0.000000	1,000	0
1/1/2008	RS Award Issued	1,000	\$0.000000	\$0.000000	0	\$0.000000	\$0.000000	2,000	0
7/1/2008	RS Award Issued	2,000	\$0.000000	\$0.000000	0	\$0.000000	\$0.000000	4,000	0
1/1/2009	RS Award Issued	500	\$58.910000	\$29,455.000000	0	\$0.000000	\$0.000000	4,500	0
1/1/2009	Issue Repurchase	0	\$0.000000	\$0.000000	580	\$0.000000	\$0.000000	3,920	580
1/1/2009	Issue Repurchase	0	\$0.000000	\$0.000000	95	\$0.000000	\$0.000000	3,825	675
5/4/2009	RS Award Issued	224	\$52.770000	\$11,820.480000	0	\$0.000000	\$0.000000	4,049	675
7/1/2009	Issue Repurchase	0	\$0.000000	\$0.000000	400	\$0.000000	\$0.000000	3,649	1,075
7/1/2009	Issue Repurchase	0	\$0.000000	\$0.000000	520	\$0.000000	\$0.000000	3,129	1,595
1/1/2010	Issue Repurchase	0	\$0.000000	\$0.000000	97	\$0.000000	\$0.000000	3,032	1,692
2/1/2010	RS Award Issued	100	\$63.890000	\$6,389.000000	0	\$0.000000	\$0.000000	3,132	1,692
2/2/2010	RS Award Issued	125	\$64.030000	\$8,003.750000	0	\$0.000000	\$0.000000	3,257	1,692
2/3/2010	RS Award Issued	150	\$65.210000	\$9,781.500000	0	\$0.000000	\$0.000000	3,407	1,692

Capitalization Table Summary

The authorized and outstanding shares of securities issued by the user are displayed in this report together with share transactions affecting outstanding shares and the total issuance proceeds and repurchase cost.

Capitalization Table Summary									
Date Range=1/1/1900-6/25/2011									
Security Name	Series	ParValue	Total Authorized	Issued Shares	Repurchased Shares	Outstanding Shares	Ending Authorized	Issue Proceeds	Repurchase Cost
Common Stock	B		2,000,000	10,209	500	9,709	1,989,791	\$69,066	\$14,165
Common Stock			575,000,000	2,283,697	5,160	2,278,537	572,716,303	\$9,762,377	\$23,330
Preferred	A		80,000,000						
Preferred	B		3,000,000	10,100	0	10,100	2,989,900	\$51,000	\$0
Preferred	C		250,000	25,000	0	25,000	225,000	\$300,000	\$0
Preferred	D		2,500,000	112,371	13,235	99,136	2,387,629	\$608,576	\$120,921
Preferred BB			200,000,000	600,000	0	600,000	199,400,000	\$60,000	\$0
Preferred Series D	D		30,000,000	27,000	0	27,000	29,973,000	\$162,000	\$0
QA - C			50,000,000	900	0	900	49,999,100	\$8,100	\$0
Terracon Common Stock	A		8,000,000						
Terracon Common Stock	B		2,000,000	216	0	216	1,999,784	\$6,005	\$0

Common Stock Outstanding

Transactions affecting common stock outstanding are displayed in chronological order with the running total of outstanding in the right hand column.

Common Stock Outstanding								
As-of-Date = 5/2/2011								
Date	Shares Issued/ Sold	Restricted Stock Issued/ Units Vested	Option Exercises	Warrant Exercises	SAR Exercises	Repurchases	Treasury Stock Outstanding	Common Stock Outstanding
01/01/2008	2,000	2,000	0	0	0	0	0	2,000
07/01/2008	2,000	2,000	0	0	0	0	0	4,000
01/01/2009	-175	500	0	0	0	675	0	3,825
05/04/2009	224	224	0	0	0	0	0	4,049

Ownership Percent Summary Report

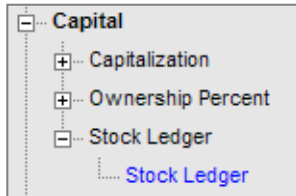
This Ownership Percent Summary Report is provided for the privately held company. The launch page for this report lets you choose to display the total outstanding shares of options held by the listed non employees and employees if desired.

<input checked="" type="checkbox"/> Accounting
<input checked="" type="checkbox"/> Activity
<input checked="" type="checkbox"/> Admin
<input type="checkbox"/> Capital
<input checked="" type="checkbox"/> Capitalization
<input type="checkbox"/> Ownership Percent
Ownership Percent Summary Report

Ownership Percent Summary Report														
As-of-Date = 6/25/2011; Summarized by Owner Name. Shares adjusted for splits.														
Stock Owner	All Options	Common Stock	Common Stock - B	QA - C	Terracon Common Stock - B	Preferred - C	Preferred - D	Preferred BB	Preferred Series D - D	Preferred - B	Preferred - D Warrants	Preferred Series D - D Warrants	Fully Diluted Total	Percent
Carson, Bruce	0	1,730,703	0	0	0	0	0	0	0	0	0	0	1,730,703	5.23
Emma Shulman	0	0	0	0	0	0	0	600,000	0	0	0	0	600,000	1.81
Letterman, David	0	60,784	0	0	0	0	0	0	0	0	0	0	60,784	0.18
Borland, David	0	54,766	0	0	0	0	0	0	0	0	0	0	54,766	0.16
Aaron Adams	0	42,726	0	0	0	1,660	0	0	0	10,000	0	0	42,726	0.13
	0	0	0	0	0	0	0	0	0	100	0	0	100	0.00
	0	100	0	0	0	0	0	0	0	0	0	0	100	0.00
	30,069,693	0	0	0	0	0	0	0	0	0	0	0	30,069,693	90.88
	30,069,693	2,288,123	9,709	900	216	10,375	21,524	600,000	27,000	10,100	1,000	50,000	33,088,640	100.00

Stock Ledger

The stock ledger is automatically updated for security transactions entered in the system. This is a feature designed for the privately held company for which shares purchases and securities issued as a result of award settlements are assigned a certificate in the security record and tracked.



Stock Ledger										
As-of-Date = 6/25/2011										
Certificate Number	Date Issued	ID	Registered Name	Shares Issued	Status	Activity Date	Number of Shares	Registered Name	Certificate Number	
AA2	07/06/2008	K009	Charles F Munns	31,907	Active					
AA3	07/06/2008	K009	Charles F Munns	76,923	Transferred	06/23/2009	31,907	A J Munns	AA4	
AA4	06/23/2009	K006	A J Munns	31,907	Repurchased	03/18/2011	31,907	A J Munns		